



## Financial Statistics

Statistics as of September 30, 2008



## Net Assets by Component

**Last Six Fiscal Years**  
**(Accrual Basis of Accounting)**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Governmental activities-						
Invested in capital assets, net of related debt	\$162,113,491	\$213,971,965	\$191,409,740	\$218,160,338	\$207,796,040	\$232,391,397
Restricted	62,407,428	30,619,598	77,452,591	72,855,857	116,954,632	107,803,573
Unrestricted	59,450,222	59,840,433	66,432,282	75,249,052	84,650,547	95,335,319
Total governmental activities net assets	\$283,971,141	\$304,431,996	\$335,294,613	\$366,265,247	\$409,401,219	\$435,530,289
Business-type activities-						
Invested in capital assets, net of related debt	\$133,189,058	\$153,895,969	\$166,695,648	\$184,270,630	\$203,541,558	\$219,607,998
Restricted	27,313,591	21,409,980	20,737,192	17,534,251	21,938,288	14,376,789
Unrestricted	30,211,234	30,540,616	35,012,093	44,027,327	46,524,348	53,796,257
Total business-type activities net assets	\$190,713,883	\$205,846,565	\$222,444,933	\$245,832,208	\$272,004,194	\$287,781,044
Primary government-						
Invested in capital assets, net of related debt	\$295,302,549	\$367,867,934	\$358,105,388	\$402,430,968	\$411,337,598	\$451,999,395
Restricted	89,721,019	52,029,578	98,189,783	90,390,108	138,892,920	122,180,362
Unrestricted	89,661,456	90,381,049	101,444,375	119,276,379	131,174,895	149,131,576
Total primary government activities net assets	\$474,685,024	\$510,278,561	\$557,739,546	\$612,097,455	\$681,405,413	\$723,311,333

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

## Financial Statistics

### Changes in Net Assets

#### Changes in Net Assets

Last Six Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
<b>Expenses:</b>						
Governmental activities-						
General government	\$19,642,141	\$19,713,687	\$20,282,360	\$21,634,710	\$21,926,050	\$24,097,129
Public safety	19,066,383	20,966,487	22,762,219	27,724,273	28,879,882	33,587,423
Public works	16,588,968	18,072,178	20,919,303	24,804,177	27,114,039	28,727,136
Culture and recreation	9,325,558	10,246,850	10,921,173	11,714,066	11,905,643	12,674,371
Interest on long-term debt	7,393,065	7,433,425	8,358,830	7,950,242	7,463,588	9,530,456
Total governmental activities expenses	72,016,115	76,432,627	83,243,885	93,827,468	97,289,202	108,616,515
Business-type activities-						
Water and sewer utility	20,182,559	22,543,579	25,051,538	27,783,218	28,873,665	32,865,979
Golf course	162,996	173,136	215,595	150,029	167,906	185,659
Total business-type activities expenses	20,345,555	22,716,715	25,267,133	27,933,247	29,041,571	33,051,638
Total primary government expenses	92,361,670	99,149,342	108,511,018	121,760,715	126,330,773	141,668,153
<b>Program revenues:</b>						
Governmental activities-						
Charges for services-						
General government	1,356,528	1,409,825	1,352,613	2,021,621	1,766,153	1,941,519
Public safety	1,437,534	1,712,535	2,674,255	2,371,379	2,851,787	3,197,900
Public works	1,149,150	872,929	1,040,788	1,139,836	1,337,371	1,295,783
Culture and recreation	1,976,438	2,137,179	1,941,047	2,408,710	2,489,438	2,721,570
Operating grants and contributions	672,000	660,273	625,905	1,057,821	931,269	1,097,733
Capital grants and contributions	17,982,478	11,768,405	14,435,954	12,548,335	17,322,551	3,825,335
Total governmental activities program revenues	24,574,128	18,561,146	22,070,562	21,547,702	26,698,569	14,079,840
Business-type activities-						
Charges for services-						
Water and sewer utility	24,002,196	24,962,107	27,161,741	30,566,103	30,968,868	35,060,024
Golf course	453,238	486,097	427,504	476,082	476,025	474,353
Capital grants and contributions	9,305,820	8,717,960	7,352,889	10,445,072	13,772,431	8,750,891
Total business-type activities program revenues	33,761,254	34,166,164	34,942,134	41,487,257	45,217,324	44,285,268
Total primary government program revenues	58,335,382	52,727,310	57,012,696	63,034,959	71,915,893	58,365,108

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

**Changes in Net Assets (Cont.)****Last Six Fiscal Years  
(Accrual Basis of Accounting)**

	Fiscal Year					
	2003	2004	2005	2006	2007	2008
Net (expense) revenue-						
Governmental activities	(47,441,987)	(57,871,481)	(61,173,323)	(72,279,766)	(70,590,633)	(94,536,675)
Business-type activities	13,415,699	11,449,449	9,675,001	13,554,010	16,175,753	11,233,630
Total primary government net expense	(34,026,288)	(46,422,032)	(51,498,322)	(58,725,756)	(54,414,880)	(83,303,045)
<b>General revenues and other changes in net assets:</b>						
Governmental activities-						
Taxes-						
Property	\$17,463,237	\$18,699,378	\$20,486,575	\$21,632,249	\$24,409,535	27,560,939
Franchise	4,255,978	4,687,213	4,488,608	4,990,439	5,499,222	5,748,333
Sales	45,023,664	48,642,969	58,052,509	64,935,779	68,988,092	68,216,680
Hotel occupancy	1,618,744	1,650,148	1,905,049	2,268,619	2,838,689	2,939,352
Public service	205,185	210,090	212,565	227,784	257,384	286,179
Investment earnings	1,990,200	1,585,398	3,932,154	7,232,842	9,912,657	8,220,228
Miscellaneous	334,869	121,610	206,057	122,499	152,805	257,495
Transfers	2,238,068	2,735,530	2,752,423	1,840,189	1,668,221	2,291,695
Total governmental activities	73,129,945	78,332,336	92,035,940	103,250,400	113,726,605	115,520,901
Business-type activities-						
Impact fees	6,215,734	5,810,326	8,648,921	9,261,152	10,609,090	5,216,423
Investment earnings	901,541	588,816	997,802	2,363,692	1,055,364	1,618,492
Miscellaneous	-	19,621	29,067	48,610	-	-
Transfers	(2,238,068)	(2,735,530)	(2,752,423)	(1,840,189)	(1,668,221)	(2,291,695)
Total business-type activities	4,879,207	3,683,233	6,923,367	9,833,265	9,996,233	4,543,220
Total primary government	78,009,152	82,015,569	98,959,307	113,083,665	123,722,838	120,064,121
<b>Change in net assets:</b>						
Governmental activities	25,687,958	20,460,855	30,862,617	30,970,634	43,135,972	20,984,226
Business-type activities	18,294,906	15,132,682	16,598,368	23,387,275	26,171,986	15,776,850
Total primary government	\$43,982,864	\$35,593,537	\$47,460,985	\$54,357,909	\$69,307,958	\$36,761,076

Note: City of Round Rock, Texas first applied GASB Statement No. 34 in fiscal year 2003; therefore, government-wide financial information for years prior to fiscal year 2003 is not available.

**Fund Balances of Governmental Funds****Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting)

	1999	2000	2001	2002
General fund-				
Reserved	\$0	\$0	\$0	\$0
Unreserved	17,022,971	19,881,188	22,185,654	23,261,921
Total general fund	\$17,022,971	\$19,881,188	\$22,185,654	\$23,261,921
All other governmental funds-				
Reserved for-				
Federal seizure	\$103,298	\$121,389	\$131,924	\$36,633
Non-current loans receivable	19,181	19,181	19,181	19,181
Debt service	1,876,382	1,471,892	2,132,743	2,074,841
Nonexpendable endowments	100,000	100,000	100,000	100,000
Authorized construction	23,358,845	26,673,808	31,551,635	66,939,857
Unreserved, reported in-				
Special revenue funds	6,600,155	13,147,967	16,005,647	23,560,762
Capital projects funds	4,291,154	7,173,012	13,307,241	15,251,568
Permanent fund	7,122	7,361	3,969	6,096
Total all other governmental funds	\$36,356,137	\$48,714,610	\$63,252,340	\$107,988,938

**Fund Balances of Governmental Funds (Cont.)****Last Ten Fiscal Years**

(Modified Accrual Basis of Accounting)

2003	2004	2005	2006	2007	2008
\$46,600	\$23,200	\$0	\$0	\$0	\$0
25,204,136	26,759,957	28,705,017	32,472,684	34,340,001	40,685,364
\$25,250,736	\$26,783,157	\$28,705,017	\$32,472,684	\$34,340,001	\$40,685,364
\$84,044	\$112,857	\$357,985	\$391,661	\$343,448	\$259,074
19,181	19,181	19,181	19,181	19,181	-
2,304,816	2,338,493	2,600,354	3,200,508	3,058,395	3,431,063
100,000	100,000	100,000	-	-	-
58,100,810	79,421,798	75,863,062	70,912,738	115,324,128	106,064,681
10,411,681	5,519,397	4,535,452	4,731,971	5,876,872	8,346,596
25,872,318	24,633,882	26,432,736	29,682,330	32,022,916	34,463,233
7,437	8,611	4,262	-	-	-
\$96,900,287	\$112,154,219	\$109,913,032	\$108,938,389	\$156,644,940	\$152,564,647

## Changes in Fund Balances of Governmental Funds

## Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

	1999	2000	2001	2002
<b>Revenues-</b>				
Taxes and franchise	\$39,598,214	\$47,424,826	\$58,333,682	\$59,029,046
Licenses, permits and fees	743,791	970,656	799,550	628,550
Charges for services	1,609,133	2,268,857	3,010,382	3,282,764
Fines and forfeitures	879,865	729,172	834,185	1,078,089
Intergovernmental	694,221	1,122,445	1,260,810	735,590
Hotel occupancy tax	616,483	1,017,826	1,354,429	1,477,050
Investment and other	3,200,016	4,124,001	5,508,858	3,701,703
Contributions	7,657,065	11,323,039	791,421	269,114
Total revenues	54,998,788	68,980,822	71,893,317	70,201,906
<b>Expenditures-</b>				
General government	8,897,742	11,979,536	14,675,517	15,071,967
Public safety	10,958,903	12,698,746	15,074,503	16,767,233
Public works	4,035,009	5,234,245	6,240,934	6,448,449
Culture and recreation	4,079,773	5,170,540	7,232,737	7,568,798
Capital projects	20,499,156	40,367,935	30,831,239	19,412,193
Debt service-				
Principal retirement	4,268,300	4,156,328	5,095,748	5,777,190
Interest and fiscal charges	3,320,740	3,739,412	4,938,673	5,732,117
Other charges	-	-	-	-
Total expenditures	56,059,623	83,346,742	84,089,351	76,777,947
Excess of revenues over (under) expenditures	(1,060,835)	(14,365,920)	(12,196,034)	(6,576,041)
<b>Other financing sources (uses)-</b>				
Proceeds from sale of capital assets	-	-	-	-
Issuance of lease	500,000	525,000	1,000,000	575,000
Issuance of debt	8,183,664	26,423,117	25,435,000	60,448,959
Premium on bonds issued	-	-	-	-
Payment to refunded bond excrow agent	-	-	-	(11,084,861)
Transfers in	10,914,358	20,770,546	20,430,957	13,565,477
Transfers out	(7,633,317)	(18,136,054)	(17,827,727)	(11,115,669)
Total other financing sources (uses)	11,964,705	29,582,609	29,038,230	52,388,906
Net change in fund balances	\$10,903,870	\$15,216,689	\$16,842,196	\$45,812,865
Capital outlay including amounts reported under departmental current expenditures	\$22,503,476	\$43,457,868	\$34,495,580	\$20,906,177
Debt service as a percentage of noncapital expenditures	22.6%	19.8%	20.2%	20.6%

## Changes in Fund Balances of Governmental Funds (Cont.)

## Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

2003	2004	2005	2006	2007	2008
\$66,699,982	\$71,743,446	\$83,437,892	\$91,672,097	\$99,100,555	\$101,938,374
801,108	679,754	1,218,975	970,570	1,585,091	1,593,711
3,451,103	3,727,507	4,100,595	4,311,153	3,569,077	3,895,886
1,043,055	1,286,754	1,455,280	1,696,474	1,849,523	2,014,379
754,431	746,042	885,038	1,165,978	2,578,680	1,317,506
1,618,744	1,650,148	1,905,049	2,268,619	2,838,689	2,939,352
3,610,459	2,637,520	4,853,019	8,640,878	11,424,988	9,977,103
828,134	626,201	1,258,618	165,670	826,807	2,094,375
78,807,016	83,097,372	99,114,466	110,891,439	123,773,410	125,770,686
17,231,171	18,343,416	20,638,875	22,163,330	22,207,904	22,801,093
18,099,093	19,818,241	21,674,409	25,785,545	28,456,892	31,996,008
7,277,171	7,430,727	7,587,502	8,506,994	8,719,701	9,360,999
8,412,271	9,088,693	9,382,752	10,021,489	10,711,796	11,524,905
25,564,047	20,138,116	27,972,915	36,896,924	36,542,219	53,298,559
5,179,568	6,879,318	7,518,388	7,090,383	11,940,981	10,448,506
8,381,599	7,343,728	8,046,683	7,698,552	7,052,015	9,060,707
-	929,692	313,483	-	3,994,688	-
90,144,920	89,971,931	103,135,007	118,163,217	129,626,196	148,490,777
(11,337,904)	(6,874,559)	(4,020,541)	(7,271,778)	(5,852,786)	(22,720,091)
-	-	-	1,423,235	-	-
-	575,000	600,000	600,000	3,250,000	750,000
-	31,945,000	19,915,000	6,201,378	80,110,000	16,798,622
-	1,209,144	1,361,510	-	573,448	-
-	(12,803,761)	(20,927,719)	-	(30,175,015)	-
14,761,767	18,998,512	27,802,722	29,387,915	45,681,150	26,429,303
(12,523,699)	(16,262,983)	(25,050,299)	(27,547,726)	(44,012,929)	(24,137,608)
2,238,068	23,660,912	3,701,214	10,064,802	55,426,654	19,840,317
\$(9,099,836)	\$16,786,353	\$(319,327)	\$2,793,024	\$49,573,868	\$(2,879,774)
\$26,877,769	\$21,407,334	\$29,621,906	\$38,693,259	\$39,815,761	\$57,032,906
21.4%	22.1%	21.6%	18.6%	21.1%	20.8%



### Actual and Taxable Assessed Value of Property

#### Last Ten Fiscal Years

Fiscal Year	Actual Assessed Value			Less: Tax Exempt Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
	Real Property	Personal Property	Total			
	\$	\$	\$	\$	\$	\$
1999	2,306,196,524	486,851,223	2,793,047,747	224,652,682	2,568,395,065	0.3850
2000	2,670,155,112	504,988,781	3,175,143,893	198,291,225	2,976,852,668	0.3629
2001	3,270,519,641	712,609,336	3,983,128,977	260,491,609	3,722,637,368	0.3303
2002	3,977,561,419	853,720,952	4,831,282,371	333,154,352	4,498,128,019	0.3221
2003	4,536,275,722	832,454,143	5,368,729,865	309,696,551	5,059,033,314	0.3422
2004	4,603,800,464	786,481,840	5,390,282,304	250,319,487	5,139,962,817	0.3572
2005	4,794,995,393	726,483,588	5,521,478,981	190,331,290	5,331,147,691	0.3797
2006	5,199,431,315	749,984,473	5,949,415,788	175,933,206	5,773,482,582	0.3711
2007	5,929,650,836	783,793,471	6,713,444,307	198,475,704	6,514,968,603	0.3711
2008	6,954,733,744	852,374,495	7,807,108,239	303,674,692	7,503,433,547	0.3652

Source: Williamson Central Appraisal District

Note - Property in the City is assessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per \$100 of assessed value.

## Property Tax Rates- Direct and Overlapping Governments

Per \$100 of Assessed Value  
Last Ten Fiscal Years

Fiscal Year	City Direct Rates			Overlapping Rates		Total Direct and Overlapping Rates
	Operating Rate	Debt Service Rate	Total Direct	Round Rock Independent School District	Williamson County	
	\$	\$	\$	\$	\$	\$
1999	0.1746	0.2104	0.3850	1.7575	0.2990	2.4415
2000	0.1783	0.1846	0.3629	1.7111	0.2995	2.3735
2001	0.1590	0.1713	0.3303	1.7086	0.3477	2.3866
2002	0.1792	0.1429	0.3221	1.7387	0.3543	2.4151
2003	0.1941	0.1481	0.3422	1.7924	0.4154	2.5500
2004	0.2018	0.1553	0.3571	1.8643	0.4482	2.6696
2005	0.2092	0.1705	0.3797	1.8572	0.4789	2.7158
2006	0.2089	0.1622	0.3711	1.8334	0.4997	2.7042
2007	0.2164	0.1547	0.3711	1.6406	0.4997	2.5114
2008	0.1960	0.1692	0.3652	1.3238	0.4891	2.1781

Source: Williamson County Tax Office

## Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Taxpayer	2008			1999		
	Net Assessed Valuation	Rank	% of Total Net Assessed Valuation	Net Assessed Valuation	Rank	% of Total Net Assessed Valuation
Dell Computer Holdings, LP	\$195,290,162	1	2.603%	\$124,520,757	1	4.848%
CPG Round Rock, LP	108,535,031	2	1.446	-	-	-
Baltgem Development Corp.	89,155,876	3	1.188	-	-	-
Scott & White Memorial Hospital	71,827,805	4	0.957	-	-	-
Columbia/St. David Healthcare	55,449,016	5	0.739	-	-	-
Dell Computer Corp.	55,082,430	6	0.734	-	-	-
Toppan Photomasks, Inc.	46,624,323	7	0.621	-	-	-
TXU Electric Delivery Co.	40,237,994	8	0.536	19,096,277	6	0.744
Drever, Limestone, LP	33,621,294	9	0.448	-	-	-
2800 La Frontera #1A, LTD	32,309,217	10	0.431	-	-	-
Res. Of Limestone Ridge, LTD	-	-	-	29,952,000	2	1.166
Cypress Semiconductor	-	-	-	24,898,200	3	0.969
DuPont Photo Mask	-	-	-	22,779,888	4	0.887
McNeil Consumer Products Co.	-	-	-	19,929,706	5	0.776
Acquiport Steeplechase Downs	-	-	-	18,850,000	7	0.734
Southwestern Bell	-	-	-	17,467,339	8	0.680
Security Capital	-	-	-	16,968,065	9	0.661
Austin Rocking Horse Ranch	-	-	-	14,167,470	10	0.552
	\$728,133,148		9.703%	\$308,629,702		12.017 %

Source: Williamson Central Appraisal District

## Property Tax Levies and Collections

## Last Ten Years

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage Of Levy		Amount	Percentage Of Levy
	\$	\$	%	\$	\$	%
1999	10,008,185	9,790,084	97.82	209,134	9,999,218	99.91
2000	10,941,903	10,686,138	97.66	244,711	10,930,849	99.90
2001	12,408,442	12,181,034	98.17	211,305	12,392,339	99.87
2002	14,553,616	14,335,048	98.50	195,763	14,530,811	99.84
2003	17,293,407	17,129,231	99.05	145,362	17,274,593	99.89
2004	18,342,750	18,117,224	98.77	189,864	18,307,088	99.81
2005	20,297,131	20,103,093	99.04	156,134	20,259,227	99.81
2006	21,439,975	21,260,880	99.16	141,853	21,402,733	99.83
2007	24,178,580	24,010,335	99.30	125,740	24,136,075	99.82
2008	27,404,040	27,232,914	99.38	-	27,232,914	99.38



**Taxable Sales by Category****Last Ten Calendar Years**

<b>Year</b>	<b>Retail Trade</b>	<b>Wholesale Trade</b>	<b>Services</b>	<b>Manufacturing</b>	<b>Utilities</b>
1998	\$505,585,336	\$351,229,337	\$51,849,137	\$25,164,801	\$13,640,254
1999	623,057,498	538,396,409	127,142,719	14,127,476	18,530,905
2000	768,898,220	597,548,751	196,444,145	19,815,573	24,734,436
2001	912,414,869	731,001,387	216,072,525	20,451,976	29,741,180
2002	1,002,120,502	719,007,415	216,666,201	22,555,006	33,689,361
2003	1,085,691,925	876,997,596	229,692,253	13,208,185	24,017,807
2004	1,125,319,697	924,947,365	245,301,178	19,188,881	13,748,708
2005	1,022,046,302	1,164,889,028	271,930,962	23,056,605	13,835,732
2006	1,204,017,407	1,286,347,769	284,232,565	20,117,751	15,736,435
2007	1,145,110,919	1,591,303,790	304,759,747	27,335,653	18,904,449

Source: Texas Comptroller of Public Accounts

Note: Sales information is not available on a fiscal year basis.

Due to State of Texas confidentiality issues, names of sales tax payers are not available. The categories presented provide alternative information indicative of sales tax revenue sources.

## Taxable Sales by Category (Cont.)

Last Ten Calendar Years

Construction	Finance, Insurance	Other	Total	City Direct Sales Tax Rate	State Sales Tax Rate	Overlapping
\$12,679,159	194,228	\$7,678,957	\$968,021,209	1.5%-2.0%	6.25%	8.25%
11,771,642	280,530	7,275,680	1,340,582,859	2.0%	6.25%	8.25%
11,026,539	422,839	7,908,943	1,626,799,446	2.0%	6.25%	8.25%
12,984,689	1,156,703	6,723,785	1,930,547,114	2.0%	6.25%	8.25%
13,971,691	3,994,116	1,247,650	2,013,251,942	2.0%	6.25%	8.25%
16,269,980	1,074,384	4,100,156	2,251,052,286	2.0%	6.25%	8.25%
16,760,649	1,189,215	2,977,318	2,349,433,011	2.0%	6.25%	8.25%
26,144,588	1,323,272	180,746,146	2,703,972,635	2.0%	6.25%	8.25%
26,619,939	1,410,360	62,544,068	2,901,026,294	2.0%	6.25%	8.25%
43,424,237	1,782,201	-	3,132,620,996	2.0%	6.25%	8.25%

## Financial Statistics

### Hotel Taxpayers/Hotel Occupancy Tax Collection History

#### Hotel Taxpayers

September 30, 2008

Taxpayer	Total Collections Year Ended September 30, 2008	Number of Rooms
La Quinta Inn	124,329	116
Courtyard by Marriott	198,148	113
Red Roof Inn	109,311	107
Baymont Inn	120,129	93
Best Western Executive Inn	83,820	67
Days Inn & Suites	49,817	49
Super 8 Motel	47,675	62
Extended Stay America # 6030	71,254	138
Wingate Inn	118,274	101
Holiday Inn	137,715	90
Residence Inn	205,214	96
Hilton Garden Inn	226,190	122
Comfort Suites	78,576	62
Springhill Suites	168,183	104
Hampton Inn	199,547	93
Staybridge Suites	118,796	81
Austin Marriott North	659,925	295
Candlewood Suites	60,616	98
Extended Stay America # 6197	68,526	104
Country Inn & Suites	70,083	61
Value Place	23,224	121
Total	2,939,352	2,173

#### Hotel Occupancy Tax Collection History By Quarter

Last Ten Fiscal Years

Fiscal Year Ended 9-30	1st Quarter Oct. – Dec.	2nd Quarter Jan. – Mar.	3rd Quarter Apr. – June	4th Quarter July – Sept.	Total
	\$	\$	\$	\$	\$
1999	121,858	134,096	163,087	197,442	616,483
2000	219,642	215,824	255,911	326,448	1,017,825
2001	323,789	308,735	333,479	388,426	1,354,429
2002	360,606	307,427	368,583	440,434	1,477,050
2003	401,794	367,136	410,803	439,011	1,618,744
2004	406,795	352,486	414,176	476,691	1,650,148
2005	448,789	401,171	476,219	578,870	1,905,049
2006	521,640	459,601	578,711	708,667	2,268,619
2007	594,826	695,452	729,813	818,598	2,838,689
2008	669,345	749,897	806,813	713,297	2,939,352

**Ratios of Outstanding Debt by Type****Last Ten Years**

Fiscal Year	Governmental Activities			Business-Type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligations Bonds	Certificates of Obligation	Other Debt Obligations	Revenue Bonds			
	\$	\$	\$	\$	\$	%	\$
1999	43,930,000	13,931,000	9,926,601	7,516,550	75,304,151	5.73	1,344
2000	40,705,000	24,299,000	25,902,273	6,139,625	97,045,898	6.15	1,608
2001	37,640,000	23,622,000	51,438,524	4,887,700	117,588,224	5.98	1,708
2002	71,835,000	20,805,000	64,873,333	3,560,775	161,074,108	7.37	2,198
2003	70,265,000	20,167,000	61,901,766	2,358,850	154,692,616	7.40	1,993
2004	87,965,000	18,279,000	59,615,448	1,206,925	167,066,373	7.57	2,042
2005	98,680,000	3,471,000	57,400,061	270,000	159,821,061	6.60	1,858
2006	95,020,000	2,968,000	61,274,055	-	159,262,055	6.17	1,774
2007	124,960,000	16,120,000	58,318,074	355,000	199,753,074	7.43	2,159
2008	120,060,000	15,300,000	71,098,855	8,290,000	214,749,586	7.59	2,232

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

See the Schedule of Demographic and Economic Statistics for personal income and population data.



## Financial Statistics

### Ratios of Net General Bonded Debt Outstanding

#### Ratios of Net General Bonded Debt Outstanding To Assessed Value & Net Bonded Debt Per Capita

Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Net Assessed Value (in thousands)	Gross Bonded Debt <sup>2</sup>	Amount Available in Debt Service Fund	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
		\$	\$	\$	\$	%	\$
1999	56,030	2,568,395	57,861,000	1,876,382	55,984,618	2.18	999
2000	60,340	2,976,853	65,004,000	1,471,892	63,532,108	2.13	1,053
2001	68,835	3,722,637	61,262,000	2,132,743	59,129,257	1.59	859
2002	73,295	4,498,128	92,640,000	2,074,841	90,565,159	2.01	1,236
2003	77,600	5,059,033	90,432,000	2,304,816	88,127,184	1.74	1,136
2004	81,825	5,139,963	106,244,000	2,338,493	103,905,507	2.02	1,270
2005	86,000	5,331,148	102,151,000	2,600,354	99,550,646	1.87	1,158
2006	89,800	5,773,483	97,988,000	3,200,508	94,787,492	1.64	1,056
2007	92,500	6,514,969	141,080,000	3,058,395	138,021,605	2.12	1,492
2008	96,200	7,503,434	135,360,000	3,431,063	131,928,937	1.76	1,371

Note: Includes Certificates of Obligation and General Obligation Bonds

<sup>1</sup> Source: Planning Department, City of Round Rock

<sup>2</sup> Gross bonded debt includes self-supporting debt funded by enterprise funds. Gross self-supporting debt totaled \$5,142,412 at September 30, 2008.

## Computation of Direct and Overlapping Debt

September 30, 2008

Name of Governmental Unit	Total General Debt Outstanding		Percentage Applicable to City of Round Rock	Amount Applicable to City of Round Rock
City of Round Rock	135,360,000	*	100.00	135,360,000
Round Rock Independent School District	502,241,975	**	33.83	169,908,460
Williamson County	672,634,942	*	27.13	182,485,860
Georgetown ISD	144,399,977	**	0.76	1,097,440
Travis County	534,967,887	*	0.30	1,604,903
Total	1,989,604,781			490,456,663

\*Gross Debt as of 9-30-08

\*\*Gross Debt as of 6-30-08

Source: City of Round Rock Finance Department and Texas Municipal Reports

## Legal Debt Margin Information

## Last Ten Fiscal Years

	1999	2000	2001	2002
Debt limit	\$460,399,550	\$533,617,920	\$667,304,112	\$806,315,251
Total net debt applicable to limit	45,458,417	53,744,875	50,262,992	82,569,295
Legal debt margin	\$414,941,133	\$479,873,045	\$617,041,120	\$723,745,956
Total net debt applicable to the limit as a percentage of debt limit	9.87%	10.07%	7.53%	10.24%

## Legal Debt Margin Calculation for Fiscal Year 2008

Total assessed value		\$7,503,433,547
Debt limit - Maximum serviceable at permitted allocation of \$1.50 per \$100 of assessed value		\$1,345,033,513
Amount of debt applicable to debt limit:		
Total General Obligation Debt	\$135,360,000	
Less:		
Amount available in Debt Service Fund	(3,431,063)	
Amounts considered self-supporting	(5,142,412)	
Total net debt applicable to debt limit		126,786,525
Legal debt margin		\$1,218,246,988

There is no direct debt limitation in the City Charter or under state law. The City operates under a Home Rule Charter (Article XI, Section 5, Texas Constitution), approved by voters in August, 1977, that limits the maximum tax rate, for all City purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.

Assuming the maximum tax rate for debt service of \$1.50 on January 1, 2007, assessed valuation of \$7,503,433,547 at 100% collection, tax revenue of \$112,551,503 would be produced. This revenue could service the debt on \$1,345,033,513 issued as 20-year serial bonds at 5.50% (with level debt service payment).

**Legal Debt Margin Information (Cont.)****Last Ten Fiscal Years**

2003	2004	2005	2006	2007	2008
\$906,860,750	\$921,367,824	\$955,638,811	\$1,034,929,880	\$1,167,845,500	\$1,345,033,513
80,541,088	97,029,376	93,578,032	89,029,039	132,491,172	126,786,525
\$826,319,662	\$824,338,448	\$862,060,779	\$945,900,841	\$1,035,354,328	\$1,218,246,988
8.88%	10.53%	9.79%	8.60%	11.34%	9.43%



## Schedule of Revenue Bond Coverage

## Last Ten Fiscal Years

Fiscal Year	Gross Revenue <sup>1</sup>	Direct Operating Expenses <sup>2</sup>	Net Revenue Available for Debt Service	Debt Service Requirements Principal and Interest	Revenue Bond Coverage
	\$	\$	\$	\$	
1999	19,065,800	8,762,007	10,303,793	1,745,175	5.90
2000	23,867,459	10,561,505	13,305,954	1,765,565	7.54
2001	24,333,346	12,645,648	11,687,698	1,575,210	7.42
2002	25,436,842	13,840,556	11,596,286	1,583,835	7.32
2003	24,895,722	15,328,369	9,567,353	1,392,358	6.87
2004	25,583,013	16,467,400	9,115,613	1,279,975	7.12
2005	28,197,344	18,452,453	9,744,891	1,016,058	9.59
2006	32,985,447	20,962,289	12,023,158	284,310	42.29
2007	31,921,522	21,369,755	10,551,767	5,966	1768.65
2008	36,629,189	24,549,076	12,080,113	153,666	78.61

Sources:

<sup>1</sup> Water and Sewer Fund operating and non-operating revenues.<sup>2</sup> Water and Sewer Fund operating expenses, excluding depreciation.

## Demographic and Economic Statistics

### Last Ten Fiscal Years

Fiscal Year	Population <sup>1</sup>	Personal Income	Per Capita Income <sup>2</sup>	Median Age <sup>3</sup>	School Enrollment <sup>4</sup>	Unemployment Rate <sup>3</sup>
1999	56,030	1,314,071,590	23,453	30.0	30,100	1.5
2000	60,340	1,577,830,660	26,149	30.1	31,572	1.3
2001	68,835	1,965,376,920	28,552	30.5	32,652	3.9
2002	73,295	2,185,803,490	29,822	30.8	34,120	4.7
2003	77,600	2,090,544,000	26,940	31.2	35,579	4.7
2004	81,825	2,207,556,675	26,979	30.6	36,608	3.1
2005	86,000	2,423,308,000	28,178	30.5	37,909	3.7
2006	89,800	2,581,211,200	28,744	30.6	39,112	3.3
2007	92,500	2,686,755,000	29,046	31.0	40,342	3.5
2008	96,200	2,831,069,800	29,429	31.2	41,489	4.2

Sources:

<sup>1</sup> Planning Department, City of Round Rock

<sup>2</sup> Texas Workforce Commission; data is for Williamson County, which is representative of the City; data for City not available.

<sup>3</sup> Round Rock Chamber of Commerce

<sup>4</sup> Round Rock Independent School District

## Principal Employers

## Current Year and Nine Years Ago

Name of Employer	2008			1999		
	Employees	Rank	% of Total City Employment	Employees	Rank	% of Total City Employment
Dell, Inc.	9,000	1	17.95	9,500	1	29.66
Round Rock Independent School District	5,200	2	10.37	3,773	2	11.78
Sears Customer Care	1,300	3	2.59	900	3	2.81
City of Round Rock, Texas	831	4	1.66	458	8	1.43
Round Rock Medical Center	710	5	1.42			
Texas Guaranteed Student Loan	700	6	1.40			
Scott & White University Medical Campus	600	7	1.20			
Dresser Wayne, Inc.	550	8	1.10	490	9	1.53
Toppan Photomask	368	9	0.73			
Michael Angelo's Gourmet Foods	350	10	0.70	525	6	1.64
Farmer's Insurance				765	4	2.39
Trend Technologies				550	5	1.72
Tellabs Texas, Inc.				470	7	1.47
Westinghouse Motor Company				450	10	1.40

Source: Round Rock Chamber of Commerce

## Full-Time Equivalent City Government Employees by Function

## Last Ten Fiscal Years

	Full-time Equivalent Employees as of September 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Function:										
General government	78	109	120	132	134	142	148	158	163	176
Public safety-										
Police-										
Officers	91	91	100	107	112	119	126	131	135	146
Civilians	31	33	37	42	41	47	47	55	58	62
Fire-										
Firefighters & officers	68	70	72	78	78	90	104	111	119	124
Civilians	3	3	4	4	4	4	4	4	5	5
Public works-										
Street	33	41	49	49	49	48	48	48	48	48
Shop	8	10	14	14	14	14	14	15	15	15
Culture & recreation-										
Library	27	27	23	24	26	27	28	29	29	29
Parks & Recreation	43	62	79	81	83	90	91	93	93	95
Water	60	65	66	78	80	90	93	92	93	95
Sewer	16	21	32	29	32	32	35	35	35	36
Total	458	532	596	638	653	703	738	771	793	831

Source: Finance Department, City of Round Rock

## Operating Indicators

## Last Ten Fiscal Years

	1999	2000	2001	2002
Function:				
Police-				
Arrests	2,389	1,836	1,512	1,735
Accident reports	2,712	2,095	2,675	2,667
Index crimes reported	1,037	1,053	2,061	1,495
Crimes per thousand residents	19.93	20.20	30.90	20.90
Officers per thousand of population	1.73	1.52	1.50	1.50
Fire-				
Incident volume	4,334	4,334	5,109	5,352
Priority calls answered	3,050	3,050	3,236	3,936
Non-emergency calls answered	1,284	1,284	1,873	1,396
Priority calls-response less than 6 minutes	78%	78%	82%	80%
Public Works-				
Street-				
Street resurfacing (lane miles)	76	81	81	84
Potholes repaired annually	N/A	N/A	2,500	2,500
Signals maintained	5	5	28	30
Shop-				
Work orders	2,750	2,975	2,960	2,960
Number of departments served	11	13	13	13
Culture and Recreation-				
Library-				
Number of items circulated	347,290	385,658	435,632	492,493
Number of card holders	26,713	27,333	35,637	37,457
Number of library visits	182,839	200,000	285,176	246,185
Parks & Recreation-				
Total park acres maintained	1,095	1,173	1,173	1,187
Number of athletic fields maintained	38	38	38	38
Number of trees planted	N/A	N/A	N/A	N/A
Number of recreation enrollees	99,586	112,783	255,670	285,242
Water-				
New connections	1,200	1,500	1,800	1,850
Line maintenance work orders	5,800	5,000	5,113	3,267
Average monthly consumption	334,000,000	412,000,000	385,000,000	438,000,000
Sewer-				
Average monthly treatment	245,100,000	234,110,666	262,719,166	262,750,000
Line feet reviewed for infiltration & inflow	30,000	35,000	35,000	77,655

Source: City of Round Rock Finance Department  
N/A - Data not available

## Operating Indicators (Cont.)

## Last Ten Fiscal Years

2003	2004	2005	2006	2007	2008
1,684	2,625	3,592	4,013	3,754	3,749
2,360	2,669	1,942	1,907	1,990	1,728
1,813	1,679	2,326	2,072	2,512	2,449
25.50	21.00	28.30	22.80	27.90	26.10
1.49	1.49	1.50	1.50	1.50	1.50
5,076	5,219	6,709	6,430	7,463	8,400
3,787	3,959	5,376	4,977	4,592	5,100
1,289	1,260	1,333	1,453	2,871	3,000
83%	78%	86%	83%	83%	85%
84	72	71	124	130	135
3,000	3,223	3,223	4,000	4,000	4,000
36	36	42	52	57	59
4,485	4,650	4,468	4,118	5,418	5,618
13	15	15	18	18	19
545,921	648,609	647,343	671,816	725,370	750,000
40,532	42,321	41,448	42,792	44,820	45,500
258,017	288,100	298,996	302,900	306,000	311,000
1,573	1,532	1,532	1,547	1,610	1,610
38	38	38	38	38	38
238	350	325	843	500	772
314,814	330,036	359,128	372,998	371,201	380,000
1,172	1,578	1,228	1,549	1,181	572
3,810	5,938	5,434	4,242	4,400	4,400
447,000,000	439,000,000	474,500,000	553,600,000	432,101,000	552,610,000
263,416,666	286,166,666	287,948,166	303,103,333	327,351,600	359,768,000
110,236	142,817	163,143	181,316	152,515	161,291



## Capital Asset Statistics

## Last Ten Fiscal Years

	1999	2000	2001	2002
Function:				
Police-				
Number of stations	1	1	1	1
Number of patrol units	79	87	103	103
Fire-				
Number of stations	4	5	5	5
Number of fire trucks	5	5	6	6
Public Works-				
Street-				
Lane miles	201	215	215	220
Drainage miles	81	90	90	92
Number of street lights	4,610	4,610	4,610	4,610
Number of traffic signals	5	5	28	30
Shop-				
Repair facilities	1	1	1	1
Number of bays	10	10	10	10
Culture and Recreation-				
Library-				
Number of library books	95,076	107,262	115,853	130,000
Number of library facilities	1	1	1	1
Parks & Recreation-				
Total park acres	1,095	1,173	1,173	1,187
Number of athletic fields	38	38	38	38
Number of parks	35	57	60	76
Number of tennis courts	9	9	9	9
Number of pools	3	3	3	4
Water-				
Number of miles of water lines	275	299	299	299
Pumping stations	13	14	14	14
Tanks	19	19	19	19
Treatment capacity (millions of gallons/day)	21	27	30	35
Sewer-				
Number of miles of sewer mains	198	200	220	220
Wastewater lift stations	16	16	16	13

Source: City of Round Rock Finance Department

## Capital Asset Statistics (Cont.)

## Last Ten Fiscal Years

2003	2004	2005	2006	2007	2008
1	1	1	1	1	1
120	126	136	142	186	189
5	5	6	6	6	7
8	9	10	10	11	11
220	266	898	997	1,036	1,124
92	92	92	92	92	100
4,610	4,656	4,702	4,796	5,034	5,264
36	36	42	52	57	59
1	1	1	1	1	1
19	19	19	19	19	19
134,899	150,436	160,559	133,111	147,000	180,397
1	1	1	1	1	1
1,573	1,532	1,532	1,547	1,610	1,610
38	38	38	38	38	38
72	70	52	52	53	53
9	21	23	23	23	23
4	4	4	5	5	5
394	394	425	458	481	487
14	14	14	14	14	14
18	18	18	18	18	18
48	48	48	48	48	48
242	242	355	365	376	392
12	12	11	11	11	12

## Top Ten Water Customers

September 30, 2008

Name of Customer	Type of Business	Water Consumption in Gallons	% of Total Water Consumption in Gallons
Fern Bluff Municipal Utility District	Municipal Utility District	328,689,900	5.161
Williamson County Municipal Utility District # 10	Municipal Utility District	199,701,600	3.136
Chandler Creek Municipal Utility District	Municipal Utility District	181,694,800	2.853
Vista Oaks Municipal Utility District	Municipal Utility District	143,792,200	2.258
Williamson County Municipal Utility District # 11	Municipal Utility District	133,330,000	2.094
Dell, Inc.	Electronic Equipment	129,734,200	2.037
Round Rock Independent School District	Public Schools	82,041,900	1.288
Michael Angelo's	Food Production	68,043,000	1.068
Walsh Ranch Municipal Utility District	Municipal Utility District	52,121,200	0.818
Aquasource--Tonkawa Springs	Water Service Provider	51,579,800	0.810
Total		1,370,728,600	21.523

Source: City of Round Rock Finance Department

**Water/Sewer Retail Rates**

September 30, 2008

Water rates for retail customers inside the City limits are as follows:

Volume Rate	Monthly Service Charge	
\$2.13 per 1,000 gallons of water used by all customers	Meter Size Base Serving Customer	Monthly Water Service Charge \$
	5/8 inch	12.55
	3/4 inch	17.49
	1 inch	27.62
	1 1/2 inch	52.91
	2 inch	83.28
	3 inch	154.12
	4 inch	255.33
	6 inch	796.06
	8 inch	1,391.41
	10 inch	2,185.21
	12 inch	2,681.33

Sewer rates for retail customers inside the City limits are as follows:

Volume Rate	Monthly Service Charge	
\$2.82 per 1,000 gallons of water used by all customers	* Meter Size Base Serving Customer	Monthly Sewer Service Charge \$
	5/8 inch	11.03
	3/4 inch	14.39
	1 inch	20.64
	1 1/2 inch	37.63
	2 inch	58.02
	3 inch	105.59
	4 inch	173.55
	6 inch	511.52
	8 inch	892.62
	10 inch	1,400.74
	12 inch	1,718.31

\* Sewer customers' volume is measured as the rate per 1,000 gallons of the lesser of a three month winter average or actual water use.

